

CHAPTER 19 TAXATION AND ASSESSMENT

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19-01. Assessment of Property. All property in the said city, real, personal or mixed, shall be subject to taxation for all purposes authorized by law, excepting only such property as is or shall be exempted from taxation by general

laws exempting from taxation throughout the state particular classes of property or property of particular classes of corporations or persons; and the same shall be assessed in the manner hereinafter provided; and the assessors appointed under this act shall have and possess the same powers that are, or may be, conferred upon township assessors, except so far as they may be altered by this act [Ch. 184, L. 1874]; and the common council may prescribe the form of assessment roll, or more fully define the duties of assessors, and make such rules and regulations in relation to revising, altering or adding to such rolls, as they may from time to time deem advisable; provided, that the same shall not be inconsistent with the provisions of this act [Ch. 184, L. 1874]. (S. 1, Subch. 18, Ch. 184, L. 1874.)

19-03. Assessment Records. The commissioner of assessments shall have an office, which shall be kept open during the usual business hours of each business day and shall keep a record of all lots, blocks, fractional lots, or parcels of land contained in said city, with the assessed value of each in separate columns, together with the assessed value of the improvements thereon, and the name of the owner of each, and the street and number of each residence as far as possible, and shall also keep a record of the names of all persons liable to assessment for personal property each year, with the amount assessed to each person; and as far as possible shall cause to be entered upon said record in a suitable column, opposite the name of such person so assessed, an accurate description of the class of such personal property, taxable under the laws of Wisconsin.

(HISTORY: Section 19-03 am. File #921113, Oct. 30, 1992; eff. Jan. 18, 1993.)

19-04. Records of Plats and Complaints. The commissioner of assessments shall also procure and keep on file in the office all published plats of all lots, blocks, additions, divisions and subdivisions of lots or lands which have been duly authorized by the common council, and all

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other matters or information which may be valuable in making an assessment of the real and personal property in the said city of Milwaukee. The commissioner shall also cause a record to be kept in the office of complaints made in writing relating to assessments, either of real or personal property.

(HISTORY: Section 19-04 am. File #921113, Oct. 30, 1992; eff. Jan. 18, 1993.)

19-06. Assessment Procedures. Assessors, in the listing, assessment and valuation of real and personal property liable to taxation, and in the review, equalization and correction of their assessments, shall proceed in the manner prescribed by the general laws of the state, except as otherwise provided in this act, [Ch. 401, L. 1907]. Where there are buildings upon any lot or parcel of land the value of the same shall be set forth in a separate column. The assessors may, if they deem it advisable, assess any lot or tract of land in such parcels or such subdivisions as they may deem proper, but it shall not be necessary to enter the name of the owner opposite to any tract or parcel of land. (S. 4, Ch. 401, L. 1907.)

19-07. Tax Roll. The commissioner of assessments upon receiving such assessment rolls, shall examine and perfect the same, and make out therefrom a complete tax roll, in manner and form as provided by law. Such tax roll may be bound in one or more volumes, but shall be consecutively paged, and such volumes, if more than one, shall be consecutively numbered, and shall be referred to by their numbers in the warrant attached to such tax roll as provided in s. 15, subch. 18, ch. 184, laws of 1874, as amended by s. 1 of Ch. Ord. 171, passed Feb. 13, 1952. The common council shall thereupon by resolution levy such sum or sums of money or taxes as may be sufficient for the several purposes for which taxes are by law authorized to be levied in said city, not exceeding, however, the amounts authorized by law, specifying the purposes for which the same are levied, and if not for general city purposes, the district of the city in or upon which the same are levied.

(HISTORY: Section 19-07 am. File #921113, Oct. 30, 1992; eff. Jan. 18, 1993.)

19-08. Common Council to Apportion Tax Levy. As soon as the sums or taxes shall be levied, the common council shall cause the

same to be apportioned and extended upon the tax roll, upon a uniform percentage, of no more than 2% of the appraised value, by setting opposite to the description of each lot, tract or parcel of land, and to the name of each person named in the roll, in proper columns, such proportionate share of the sums or taxes, so levied, as may be chargeable upon such lot, tract or parcel of land or against such person. The form of the tax roll shall be prescribed by the Wisconsin department of revenue and shall direct the city treasurer to collect the taxes, charges and assessments in the tax roll specified, in the manner prescribed by this act, and in case the taxes and assessments shall not be paid within the time required by law, the city treasurer shall proceed to sell the several lots or parcels of land, or those parts thereof upon which the taxes, charges or assessments shall remain unpaid. The tax roll and warrant shall be delivered to the city treasurer on or before the 3rd Monday of December in each year.

(HISTORY: Section 19-08 rc. File #910706, Aug. 2, 1991; eff. Oct. 21, 1991.)

19-09. Comparison of Tax Rolls and Assessment. Such tax roll, before being delivered to the treasurer, shall be compared by the commissioner of assessments with the assessment rolls on file in his or her office, as corrected; and the commissioner shall cause the valuations of real property, and of taxes and assessments thereon, in said roll, to be footed up and a summary of the totals for the several districts and for the whole city to be set down showing separately the totals of valuations and of taxes and assessments upon real estate for the whole city and for each district thereof, and the commissioner may direct that the assessments of personal property or of one or more of the classes of real property referred to in s. 70.32(2), Wis. Stats., may be made and administered without regard to the boundaries of the districts, and to said tax roll shall append a certificate that the same has been so compared and that the said assessment rolls and the whole thereof have been copied into such tax roll; and the said tax roll, when so certified, shall be prima facie evidence in any court that the lands and persons therein named were subject to taxation, and that the assessment was just and equal.

(HISTORY: Section 19-09 am. File #921113, Oct. 30, 1992; eff. Jan. 18, 1993.)

19-10. Remittance of Taxes. After the assessment roll is completed, the rate of taxation is fixed, the taxes are extended and the tax roll has been delivered to the city treasurer for collection, it shall not be lawful for the common council to remit, annul or cancel any tax specified therein, except in the following cases:

1. When a clerical error has been made in the description of the property or in the extension of the tax.
2. When a clerical error has been made whereby any property in the city becomes wrongly charged or assessed with certificates of board [commissioner] of public works, or with special taxes for water pipe, sewers, street work and all other work or improvements.
3. When improvements on lots were considered in making the assessment roll, where the improvements did not exist at the time fixed by law for making the assessment.
4. When the property is exempt by law from taxation.
5. When a person has been assessed the same year for the same property in more than one ward or place.
6. When a double assessment has been made.
7. When the tax is levied for, upon or on account of specific tangible personal property, or buildings, not in fact in existence, at the close of the 1st day of May in the year of such levy.
8. When a palpable error has been made in the assessment, in which case the error may be corrected.

(HISTORY: Section 19-10 am. Ch. Ord. 180, File # 52-2718-a, Jan. 13, 1953.)

19-11. Taxes a Lien on Property. All taxes and assessments, general or special, levied under this act, [Ch. 184, L. 1874], shall be and remain a lien upon the lands and tenements upon which they may be assessed, from the time of the filing of such assessment rolls in the office of the city clerk, [treasurer], and on all personal property of any person or body politic assessed for personal taxes, from the delivery of the warrant for the collection thereof, until such tax shall be paid; and no

sale or transfer of such real or personal estate shall affect such lien: provided, that as between the grantor and grantee of any land or lot, when there is no express agreement as to which shall pay the taxes or assessments that may be assessed or become chargeable thereon before the conveyance, if such land is conveyed even with or prior to the date of the warrant authorizing the collection of such taxes or assessments, then the grantee shall pay the same; but if conveyed after that date, the grantor shall pay them. Any personal property belonging to the person taxed may be taken and sold for the payment of taxes upon personal property. (S. 23 (following S. 17), Subch. 18, Ch. 184, L. 1874; ren. S. 18, Subch. 18, Ch. 184, L. 1874; S. 42, Ch. 144, L. 1875.)

19-12. Special Assessments. In all cases where, by the provisions of this act, [Ch. 184, L. 1874], any special charge or assessment is made a lien upon land, the amount of such charge or assessment shall be carried out on the tax roll in a separate column or columns, opposite the lot or tract upon which the same may be a lien; and the treasurer may collect and sell, and do all other acts in relation thereto, in the same manner as if the amount of such lien was a general tax. (S. 19, Subch. 18, Ch. 184, L. 1874.)

19-13. Notice of Taxes Due. On receipt of such tax roll the treasurer shall give one week's notice thereof in the official paper. Such notice shall specify that the taxes on personal property and the taxes and assessments on real estate must be paid between the 1st day of January and the last day of January following, unless the taxes and other charges shall be paid in installments, as hereinafter provided, and that all tracts and parcels of land described in said tax roll, upon which the taxes and assessments shall not be paid by said day or paid under the installment plan, will be sold on the 1st day of February following, at a certain place to be therein specified; and the publication of such notice shall be deemed a demand; and neglect to pay the taxes within the time specified, will be deemed a refusal to pay the same.

(HISTORY: Section 19-13 am. Ch. Ord. 164, File #51-1399-a, Sept. 25, 1951.)

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19-14. Prepayment of Taxes. The city treasurer is hereby authorized to receive from any taxpayer advance payment of taxes prior to the determination of the tax roll. Such payment may be accepted between the last date for the payment of taxes and the succeeding 3rd Monday in December. Deposits upon taxes on any property made under this section, upon completion of the tax roll, shall be credited to the tax assessed against such property. Funds so deposited by taxpayers are declared to be trust funds and no part of such funds shall be available for expenditures by the city until such taxes become due.

(HISTORY: Section 19-14 cr. Ch. Ord. 326, File #62-2554-e, Nov. 29, 1966.)

19-15. Installment Payments. **1. MONTHLY INSTALLMENTS.** At the option of the taxpayer, city real estate taxes and other charges, except those special assessments as to which no extension is allowed, may be paid in 10 equal monthly installments, each of which installments shall be paid on or before the last day of each month during the months of January to October, inclusive. To qualify for the installment plan, total real property taxes must be or exceed \$100 and the taxpayer must exercise his or her option by making the first installment payment on or before January 31 of the year in which the taxes become due. The taxpayer shall not be deemed to have elected the installment plan unless the taxpayer shall have paid at least 90% of the first installment payment on or before January 31 of the year in which the taxes become due. If one installment only is not paid on the due date, it shall not be deemed delinquent or to render the unpaid balance delinquent, but such installment shall be collected together with interest at the rate of 1% per month, or fraction thereof, from the day following the due date. If a second installment shall not be paid on the due date, then the city treasurer shall declare the unpaid balance to be delinquent; and such taxes and special assessments shall be collected together with interest thereon at 1% per month, or fraction thereof, from February 1 preceding. If the final payment is not made in the month following the due date, the delinquent unpaid balance shall be collected together with interest thereon at the rate of 1% per month, or fraction thereof, from February 1 preceding. The treasurer shall, on December 1, commence

by public auction the sale of all tracts and lots or parcels upon which installments of city taxes and special assessments remain unpaid in the same manner in which land is required to be sold for nonpayment of city taxes.

2. STATE AND COUNTY TAXES.

All state and county taxes and charges, and taxes levied under ss. 27.065 and 66.91, Wis. Stats., shall be set up by the city treasurer on a separate tax roll denominated the county tax roll, which shall be kept in the office of the county treasurer after January 2nd, or as soon thereafter as possible. Such state and county taxes may be shown in one column, and taxes levied under ss. 27.065 and 66.91, Wis. Stats., shall be set upon in separate columns. The total amount of all such taxes and charges shall be paid to the city treasurer on or before January 31 or, at the option of the taxpayer, such amount may be paid to said city treasurer in 7 equal installments, each of which installment shall be paid on or before the last day of each month during the months of January to July, inclusive. If one installment only is not paid on the due date, it shall not be deemed delinquent or render the unpaid balance delinquent, but such installment shall be collected together with interest at the rate of 1% per month, or fraction thereof, from the day following the due date. If a second installment shall not be paid on the due date, the entire unpaid balance shall be declared delinquent and be returned to the county for collection. To qualify for the installment plan the taxpayer must exercise his option by making the first installment payment on or before January 31 of the year in which the taxes become due. The city treasurer shall remit to the county treasurer on or before the 20th day of the succeeding month all collections of state, county, and metropolitan sewerage district taxes and parkway special assessments made in the preceding month. The city treasurer shall from day to day post on the county tax roll all current collections made and extend all delinquencies. In extending such delinquencies, he shall apply any current collections made, first against taxes levied under s. 66.91, Wis. Stats., unless specifically requested to do otherwise by the taxpayer. The county treasurer shall be responsible for collection of such delinquencies after the city treasurer has extended such delinquencies on the county tax roll. On or before August 15 of

the year following the tax levy, the city treasurer shall settle on his bond with the county treasurer for the collection of state, county, and metropolitan sewerage district taxes, and special county parkway assessments.

(HISTORY: Section 19-15 am. Ch. Ord. 463, File #78-435, June 29, 1978.

19-15-1 am. File #891304, Oct. 31, 1989; eff. Jan. 20, 1990.

19-15-1 am. File #902105, Oct. 15, 1991; eff. Dec. 31, 1991.)

19-16. Personal Property Taxes Payable in Installments. At the option of the taxpayer, personal property taxes may be paid in 10 equal installments, each of which shall be paid on or before the last day of each month during the months of January through October, provided that on or before January 31 of the year during which the tax becomes due, the full amount of all personal property taxes for all purposes except city purposes shall have been paid to the city treasurer in full. If one installment only is not paid on the due date it shall not be deemed delinquent or to render the unpaid balance delinquent, but such installment shall be collected together with the interest thereon at the rate of one percent per month, or fraction thereof, from the day following the due date. If a 2nd installment is not paid on the due date the city treasurer shall declare the unpaid balance delinquent and such personal property taxes shall be collected together with interest at the rate of one percent per month, or fraction thereof, from February 1 preceding. To qualify for the installment plan, total city personal property taxes must be or exceed \$100 and the taxpayer must exercise his or her option by making the first installment payment on or before January 31 of the year in which the taxes became due. The taxpayer shall not be deemed to have elected the installment plan unless the taxpayer shall have paid at least 90% of the first installment on or before January 31 of the year in which the taxes become due.

(HISTORY: Section 19-16 am. File #891304, Oct. 31, 1989; eff. Jan. 20, 1990.

19-16 am. File #911483, Nov. 20, 1991; eff. Feb. 8, 1992.)

19-17. Real Estate Sale by Treasurer. 1. PUBLIC AUCTION. On the day and at the place designated in the treasurer's notice, he shall commence by public auction the sale of all tracts and lots, or parts thereof, upon which the taxes or assessments shall remain unpaid, and

shall continue such sale from day to day until the whole are disposed of. The sale shall be the smallest undivided portion of the lot or tract, which any person will take and pay the taxes and charges on the whole lot or tract. On receiving the amount of such taxes and charges, the treasurer shall issue to the purchaser his heirs or assigns, a certificate of such sale, containing the name of the purchaser, a description of the premises sold, the amount paid therefor, the rate of interest said certificate may bear, and the time when the right to redeem the same will expire. The treasurer shall keep a record of the lots or tracts sold, the names of the purchasers, the dates and amounts of sales, the time, by whom, and for what sum any lot or tract sold, or any part thereof, was redeemed, and the time, and to whom, the same was conveyed if not redeemed. (S. 24, Subch. 18, Ch. 184, L. 1874.)

2. FORFEITURE. In case any purchaser at such sale shall neglect or refuse to pay the amount for which any lot or tract was sold, at such time as the treasurer shall designate, he shall on the day following offer said lot or tract again for sale, and any person bidding off at any such sale any lot or tract of land, and refusing to pay for the same within the time designated shall forfeit and pay to the city the sum of five dollars for each lot so purchased and not paid for, to be sued for and collected as other penalties are under this act. (S. 25, Subch. 18, Ch. 184, L. 1874.)

19-18. Certificates of Sale. Certificates of the sale of lands for nonpayment of taxes or assessments, and charges, hereafter to be issued by the treasurer of the city of Milwaukee, under the act to which this is amendatory, shall be in the following or equivalent form:

STATE OF WISCONSIN)
Milwaukee City and) ss.
County)

I, _____, treasurer of the city of Milwaukee, in said state, do hereby certify that on this ___ day of _____, A.D. 19__, I sold at public auction, pursuant to law (here describe the land sold), unto _____ for the sum of _____ dollars and _____ cents, being the amount due for city taxes, assessments and charges, on said _____. This certificate bears interest at the rate of 1% per month or fraction thereof from January 1 after the tax levy year, and if the land so sold

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is not redeemed according to law, the owner of this certificate will be entitled to a conveyance of so much of said land as shall remain unredeemed. This certificate is transferable by endorsement.(city treasurer)
(HISTORY: Section 19-18 am. Ch. Ord. 435 File #76-756, Oct. 5, 1976.)

19-19. Sale to City. When at any sale of real or personal estate for taxes any parcel shall be struck off in the name of the city for want of other bidders, as provided in s. 19-25, the city treasurer, instead of issuing a tax certificate immediately after such sale in the name of the city, shall record the date and amount of such sale of each parcel struck off in the name of the city, and the fact that such parcel was struck off in the name of the city, in the volumes or other records kept by the city treasurer evidencing outstanding and unredeemed tax sales; and such entry so made shall have the same force and effect for the purpose of evidencing the sale of such land to the city as a certificate issued immediately after the said sale of said parcel. Whenever any parcel shall be redeemed from such sale, an entry stating the fact of such redemption shall be plainly marked in the record opposite the description.

(HISTORY: Section 19-19 cr. Ch. Ord. 75, File #54953, Jan. 21, 1935.)

19-20. Redemption of Part of Parcel Sold for Taxes. 1. AFFIDAVIT. Whenever the city shall be the owner of any city tax sale certificate for city taxes, assessments, or charges and penalties affecting any parcel of land, which parcel is owned in severalty, or part of which parcel is encumbered by a mortgage and another part is either unencumbered or encumbered by another mortgage, or there is a valid contract of sale of a part or parts of said land, but which parcel first above mentioned was sold at the tax sale; or whenever such a certificate shall not be owned by the city, then upon the owner's written consent as to any certificate sold at tax sale prior to July 31, 1938, but without his consent if sold thereafter, when an application is made to the city treasurer to redeem from any tax sale any part or portion of such parcel of land so sold,

said treasurer may require the commissioner of assessments to ascertain by affidavits or actual view and certify the true proportion of all city taxes, assessments, or charges and penalties chargeable to the part or portion of land sought to be redeemed.

2. DIVISION OF LOT. No division shall be made if the treasurer and commissioner of assessments find that the interest of the city would be impaired thereby; or that such application was not made in good faith; or that if, after a division would be made, there would remain a part or portion of the land sold at tax sale as aforesaid of such size, shape or location as to render the same inadequate security for the unredeemed portion of the certificate affected by the division; or inadequate security for the collection of taxes, assessments, or charges and penalties due and payable thereafter.

3. REDEMPTION. The amount so found and a like proportion of all charges authorized by law subsequent to the sale, and all other city taxes, assessments, or charges and penalties paid by the purchaser or his assigns, or payable pursuant to any certificate or certificates owned by the city together with interest thereon computed at the rate in force at the time of any sale involved and for the time provided by law in cases of redemption of land sold for city taxes, shall be deemed the amount required for the redemption of such part. Redemption of such part shall be made by paying such sum required for the redemption thereof to the city treasurer before the expiration of any period of redemption involved; and whenever such part shall be so redeemed, the treasurer shall at the time of receipt of such redemption money upon city owned tax sale certificates, and at the time of payment over of such redemption moneys when the tax sale certificates are not so owned, plainly record on the tax sale certificate affected the division of taxes so made as to each separate part included therein; the amount paid in redemption of the part of land redeemed, and the part of the land remaining unredeemed with the unpaid amount of the tax sale to be paid to redeem such part, and such treasurer shall thereupon make the necessary entries upon his records. The holder of such tax sale certificate shall be vested with the same rights in the unredeemed part as if no division had taken place.

4. ASSESSMENTS. Whenever there remain unpaid installments of assessments made for public improvements assessed against the parcel of land so sold as a whole, such installments shall be divided in like proportions against the part of the land so redeemed and the part remaining unredeemed.

(HISTORY: Section 19-20 rc. Ch. Ord. 100, File #63977, May 23, 1938.

Section 19-20-1 am. File #921113, Oct. 30, 1992; eff. Jan. 18, 1993.

Section 19-20-2 am. File #921113, Oct. 30, 1992; eff. Jan. 18, 1993.)

19-21. Sale After Injunction. Whenever any officer shall have been enjoined from selling any lands subject to sale for unpaid taxes or assessments of any kind or nature and such injunction shall have been dissolved, if such taxes or assessments, with interest and charges thereon, shall remain unpaid for 30 days after dissolution of such injunction such officer or his successor shall, immediately after the expiration of said 30 days, give notice of the time and place of the sale of such lands, and thereupon sell the same for such unpaid taxes or assessments, interest and charges; and interest shall be charged thereon to the time of sale at the rate provided in city tax sale certificates at the time the tax sale would have been made except for such injunction, the same to be computed from the date of delinquency of the tax. The notice to be given, shall contain a description of the lands to be sold and shall be published in the official newspaper of the city once in each week for 4 successive weeks. In making such sale the officer shall be governed in all respects by the provisions of the charter and other laws which may be then in force concerning sales of lands for nonpayment of taxes so far as the same may be applicable. The effect of such sale shall be the same as of other sales of lands for taxes by said officer; and the land sold may be redeemed from such sale, and if not redeemed, deeded in like manner and with like effect as is provided in other cases of lands sold for nonpayment of taxes.

(HISTORY: Section 19-21 cr. Ch. Ord. 66, File #52289-a, Oct. 9, 1933.)

19-23. Redemption Period. The owner or occupant of any land sold subsequent to January 1, 1938, for city taxes by the city treasurer, or any other person, may within 5 years from the date of the certificate of sale,

redeem the same, or any undivided interest therein, by paying to the city treasurer, for the use of the purchases, his heirs or assigns, the amount of the taxes for which such land was sold, and all subsequent charges thereon authorized by law, or such portion thereof as the interest redeemed shall amount to, with interest on the amount of the taxes at 1% per month or fraction thereof from January 1 after the tax year, and all other taxes and charges thereon imposed subsequent to such sale and paid by such purchaser, or his assigns, prior to such redemption, with interest thereon at said rate; and in all cases any such person may in like manner redeem any such lands, or undivided interest therein, at any time before the tax deed executed upon such sale is recorded; but when so redeemed, such deed shall be void.

(HISTORY: Section 19-23 a.m. Ch. Ord. 435, File # 76-576, Oct. 5, 1976.)

19-24. Tax Deeds. All deeds executed by the city treasurer on account of sales for taxes or assessments under this act, [Ch. 184, L. 1874], shall be made in substantially the same form prescribed by law for deeds by the county clerk on account of sales for unpaid taxes; and such deeds shall have the same force and effect as evidence that is or may be given by law to such deeds executed by the county clerk. (S. 28, Subch. 18, Ch. 184, L. 1874.)

19-25. Sale to City. If, at any sale of real or personal estate for taxes or assessments, no bids shall be made for any parcel of land, or for any goods and chattels, the same shall be struck off to the city, and thereupon the city shall receive in its corporate name a certificate of the sale thereof, and shall be vested with the same rights as other purchasers are. If the city shall be purchaser of any personal property by virtue of this chapter, the treasurer shall have the power to sell the same at a public sale, and in case the city shall become the purchaser of any real estate at any tax sale, the treasurer is authorized to sell the certificates issued therefor for the amount of such sale and interest at twenty-five per cent, per annum, and to indorse and transfer such certificates to the purchasers. (S. 29, Subch. 18, Ch. 184, L. 1874.)

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19-26. Tax Deeds to City. Subject to such regulations as the common council by resolution may from time to time adopt, it shall be the duty of the city treasurer whenever a tax deed can be issued upon any tax sale certificate owned by the city of Milwaukee to cause to be prepared as to city tax sale certificates, notice of application therefor for execution by the city clerk and to perform such acts as may be required so that a tax deed will be issued to the city of Milwaukee as grantee in accordance with and in the manner prescribed by the city charter, and as to county tax sale certificates to cause to be done such things as may be required for the issuance by the county clerk of a tax deed to the city of Milwaukee as grantee.

(HISTORY: Section 19-26 am. Ch. Ord. 117, File #73174, Dec. 15, 1941.)

19-27. Sale of Tax Certificates. 1. **PAYMENT OF UNPAID TAXES.** Whenever any person shall bid off any lot offered for sale for taxes, which lot shall have been bid off in the name of the city for the taxes of any previous year or years, and the certificate or certificates of such previous sale or sales thereof shall at the time of such subsequent sale remain the property of the city, such person shall, before being entitled to his certificate of such sale, purchase of the city its certificate or certificates by paying the amount of principal, interest and charges thereon, and receive from the treasurer an assignment thereof; provided, that any certificate of sale for the amount of any certificate or other special tax or assessment, held by the city of Milwaukee in trust for the owner of such certificate or of such special tax or assessment, or any certificate of sale for general city taxes held by said city, may be assigned, sold and transferred by the city treasurer, although said city may hold in trust, in whole or in part, certificates for the sale of lots for the amount of certificates or special taxes or assessments, issued in any prior year, and no liability shall attach to the city or said treasurer by reason thereof; but any such sale, assignment and transfer shall only be made upon payment of all previous general city taxes.

2. REPORT BY CITY TREASURER.

The city treasurer shall report to the comptroller on the 1st day of each month a detailed statement of all his sales and transfers

of tax certificates and of all moneys received by him upon redemption from tax sales during the preceding month, in cases where the certificates of sale were held by him as such treasurer, giving in all cases the dates of such sales and transfers, and of such redemptions respectively, and the amounts received by him therefor in every case.

(HISTORY: Section 19-27 am. Ch. Ord. 323, File #62-2554-d, Oct. 21, 1966.)

19-28. Assessment of Omitted Real Estate. If it shall appear to the assessors that any lot or parcel of land was omitted in the assessment roll in any of the 5 last previous years, and that the same was then liable to taxation, they shall, in addition to the assessment for that year, assess the lot or tract so omitted, for such year or years in which it shall have been so omitted, at the just value thereof, noting the year when such omission occurred, and such assessment shall have the same force and effect as it would have had if made in the year when the same was omitted. And the common council shall, in addition to the taxes for the current year, levy such taxes upon such lot or tract as the same would have been chargeable with had not the same been so omitted, and such taxes shall be collected as other taxes or assessments are for the current year. All lands shall be subject to taxes that may have been omitted, in whosesoever hands they may have come. Should the tax or the assessment upon any parcel of land be set aside or declared void by reason of any defect or informality in the assessing, levying, selling or conveying the same but not affecting the equity or justice of the tax itself, the common council shall cause the tax or assessment so set aside or declared void to be relieved in such manner as they shall by ordinance direct: provided, that if the defect was in the assessment, the same shall be again assessed at such time as the common council may direct, and the said tax or assessment so reassessed or relieved shall be and continue a lien upon said lot or tract, and shall be collected as other taxes and assessments are collected under this act.

(HISTORY: Section 19-28 am. Ch. Ord. 323, File #62-2554-d, Oct. 2, 1966.)

19-29. Duties of Treasurer. The treasurer shall receive all moneys that may be legally tendered him for the redemption of lands sold for taxes, and he shall keep an account thereof, and pay

the same over on demand to the persons entitled to receive the same. He shall cancel all certificates so redeemed, and preserve the same in his office; and at the expiration of his term of office, he shall deliver over to his successor all redemption moneys in his hands, with a statement of the amounts so received. (S. 32, *Subch. 18, Ch. 184, L. 1874.*)

19-30. Redemption from Subsequent Purchaser. When there shall be a sale by the county treasurer and the city treasurer of any piece or parcel of land for taxes, in the same year, the purchaser of such piece or parcel who may be first in point of time may redeem the same from the subsequent purchaser; and in case he shall not redeem, the right of the last purchaser shall be held paramount in case of the execution of any tax deed therefor. If the first purchaser in point of time shall redeem, it shall be the duty of the proper officer to make an entry in the sales book of the character in which such person may have redeemed; and thereupon the person so redeeming shall be substituted to all the rights of the holder of the certificate so redeemed as aforesaid. (S. 33, *Subch. 18, Ch. 184, L. 1874.*)

19-31. Taxes or Deeds not to be Set Aside Until Taxes are Paid. No person shall be permitted to institute any action or proceeding to set aside any assessment or special tax hereafter levied or assessed upon any lot or tract of land, or to set aside any deed executed in consequence of the nonpayment of such taxes and of the sale of the premises therefor, unless such person shall first pay to render to the proper party, or deposit for his use with the treasurer, the amount of all state, county and city taxes that may remain unpaid on such lot or tract, together with the interest and charges thereon. (S. 34, *Subch. 18, Ch. 184, L. 1874.*)

19-32. Validity of Tax and Assessment. All the directions hereby given for the assessing of land and the levying and collection of taxes and assessments, shall be deemed only directory, and no error or informality in the proceedings of any of the officers entrusted with the same, not affecting the substantial justice of the tax itself, shall vitiate or in any way affect the validity of the tax or assessment. (S. 35, *Subch. 18, L. 1874.*)

19-33. Fees. The city treasurer shall collect the following fees, which he shall account for and pay into the city treasury for the use of the city, to wit: for each certificate by him issued on sale of lands or nonpayment of taxes or assessments, twenty-five cents, to be added to the amount of such tax or assessment, and included in such certificate; for each lot redeemed, for which he shall issue a certificate, twenty-five cents, and five cents for each additional lot embraced in such certificate, to be paid by the person redeeming; for each tax deed executed by him, one dollar, and five cents for each additional lot or tract embraced in the same deed, to be paid by the person receiving the same. It shall also be his duty to pay into the city treasury for the use of said city, the full amount of the percentage or collection fees received by him upon all state, county and school taxes levied upon personal property and real estate in the city of Milwaukee, and collected by said treasurer as required by law to that effect. In case of a distress and sale by him of goods and chattels for the payment of any tax, said treasurer shall be entitled to such fees as are allowed to sheriffs on sales of goods under execution. (S. 36, *Subch. 18, Ch. 184, L. 1874.*)

19-34. State, County and School Taxes. The commissioner of assessments shall annually make a duplicate tax roll, embracing a list of all real property in the city subject to taxation, and also a list of all persons in the city having personal property subject to taxation, and being a copy of the tax roll as provided by s. 19-07, as amended, and upon receiving the certificate of the county clerk of the amount of state, county and school taxes respectively to be collected in said city for the current year, shall calculate, carry out and extend the same upon such duplicate roll in the manner provided by law, and shall deliver such tax roll with a warrant thereto attached in due form so provided by law, to the city treasurer the collection of the state, county and school taxes therein entered and contained.

(HISTORY: Section 19-34 am File #921113, Oct. 30, 1992; eff. Jan. 18, 1993.)

19-35 Taxation and Assessment

19-35. Collection of State, County and School Taxes. The treasurer of the city, in giving bonds, collecting such state, county and school taxes, and making his return to the county treasurer, and in all other things relating to such taxes, shall conform to and be governed by the general laws of the state except that the return to the county treasurer shall be for the city and not for the wards. (S. 38, *Subch. 18, Ch. 184, L. 1874.*)

19-36. Collection by Districts. It shall be lawful for said common council, whenever it shall be for the convenience of the public to do so, to divide the city in two or more districts for the purpose of collecting taxes and to direct that the taxes upon real estate in each district, and upon personal property of owners residing in each district may be paid to and received by the treasurer or by a deputy at a particular place, either within said district or without said district, to be specified by the council and mentioned in the notice required to be published by the treasurer upon the receipt of the tax roll. All sales of real estate in case of nonpayment of taxes thereon, shall be made at the treasurer's office as heretofore. (S. 2, *Ch. 161, L. 1889.*)

19-37. Bound Tax Rolls. 1. It shall be lawful for the common council of said city to cause the tax roll of said city to be made out so that it may be bound in 2 or more volumes, so that the different volumes shall contain the descriptions of the real estate situated in said city and the taxes thereon, and the names of the owners of personal property in said city and the taxes thereon. Each of said volumes shall be so numbered or paged that it may be designated and referred to by number or pages, or by both, in the warrant and in the commissioner of assessments' certificate, which are attached or appended to the tax roll as required by law, or the warrant and certificate may be attached to each such volume.

2. Whenever the common council of said city shall direct the tax roll for any year to be made out so as to be bound in 2 or more volumes, as provided in sub. 1, it shall be lawful and the duty of the commissioner of assessments to make out in the same manner the duplicate tax roll containing the state, county and school taxes as required by law.

(*HISTORY: Section 19-37 am. File #921113, Oct. 30, 1992; eff. Jan. 18, 1993.*)